

ID: CCA_2009063008542353

Number: **200931056**

Office:

Release Date: 7/31/2009

UILC: 6103.08-04, 6103.08-00

From:

Sent: Tuesday, June 30, 2009 8:54:30 AM

To:

Cc:

Subject: RE: Disclosure Tax Shelter Question

Hello

Yes, an appeals hearing is an administrative proceeding pertaining to tax administration for purposes of 6103(h)(4).

Whether the entire document, or only part of the document or information taken from it, can be disclosed to your taxpayer depends on whether the entire document, or only some information in it, "directly relates" to the transactional relationship and "directly affects the resolution of an issue in the proceeding." If only part of the document meets the (h)(4) disclosure criteria, then only that part of the document can be disclosed.

If you have further questions, please feel free to contact me.